GOVERNMENT OF ANDHRA PRADESH ABSTRACT

Public Libraries – Transfer of Library Cess to respective City / Zilla Grandhalaya Samasthas – New procedure for transfer at e-Seva Centres introduced – Orders – Issued.

EDUCATION (PE.PROG.II) DEPARTMENT

G.O.Ms.No.

Dated:26-10- 2009 Read the following

- 1. G.O.Ms.No.391, Education (A & L) Dept. Dt 28.10.1994
- 2. G.O.Ms.No.409, Education (A&L) Dept. Dt.08-11-1994.
- 3. Minutes of the meeting held in the chambers of Principal Secretary Finance (W&P) on 26-4-2005 (Communicated vide Lr.No.1288/B214/A1/Exp(M&F)/05, Dt.27-4-2005 of Finance Department
- 4. G.O.Ms.No.68, Education (SE.Lib.1) Dept. Dt.12-9-2007.

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ORDER:

Section 20(1) of the Andhra Pradesh Public Libraries Act, 1960 (here-in-after called "the Act") provides that "every Zilla Grandhalaya Samastha shall levy in its area a Library Cess in the form of a surcharge on the Property Tax or House Tax levied in such area under the relevant laws providing for the levy of such property tax or house tax, at the rate of eight paise for every rupee in the property tax or house tax so levied".

- 2. Section 20(2) of the Act provides that the Cess levied under subsection (1) shall be collected by the respective Municipal Corporation or Municipal Council or Gram Panchayat or by any other local body having jurisdiction. As per Section 20(3), the cess collected under subsection (2) shall be paid to the Zilla Grandhalaya Samastha concerned in the same manner such as may be prescribed.
- 3. Government, from time to time, have prescribed the manner in which the urban and rural bodies have to transfer the Cess to Zilla Grandhalaya Samasthas as follows:
 - (i) Rule 18 (1) of the Andhra Pradesh Public Libraries Rules, 1961 (here-in-after called "the Rules") as amended in reference first read above provided that the Cess shall be collected promptly by Local Authorities mentioned in subsection (2) of Section 20 of the Act and the amount of Cess so collected shall be remitted in full by the Local Authorities to the Treasury Accounts of the respective Zilla Grandhalaya Samasthas with in a month time from the date of collection of property tax.
 - (ii) In reference 2nd read above, Government constituted District Level Official Committee with Joint Collector as Chairman to review the Library Cess collection every month.
 - (iii) In the reference 3rd read above, it was decided that the Cess collected by the Local Bodies will be retained by them and the equal amount will be deducted at State Level from the grants payable to them from the Government based on the tax collection particulars in the previous financial year and will be adjusted in the Account of the Grandhalaya Samasthas at source.

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- (iii) After a further review, Government, in reference 4th read above, have decided to re-introduce the old procedure of remittance prescribed in reference 1st read above, that is, transfer of Library Cess by concerned Local Bodies to the concerned City of the Zilla Grandhalaya Samasthas. The review mechanism created in the reference 2nd read above, was also reactivated.
- 4. The Government have further examined the issue in consultation with MA & UD Dept, IT & C and Finance Dept., and felt that where as the orders issued in reference 4th read above shall in remain in force in general, the remittance of Library Cess can be further expedited by availing the facility of new technology of e-Seva centres etc., which have become quite popular places for payment of Property Tax in urban areas. This can be done by separating the Library Cess portion at e-Seva centres and paying directly to the City/Zilla Grandhalaya Samasthas.
- 5. Therefore, after careful consideration of the matter, Government hereby prescribe the following procedure for remittance of Cess: -
 - (i) Where Property Tax is collected at e-Seva Centres, the e-Seva Centre shall remit the Library Cess portion to the concerned Municipal Body and the Library Cess portion to concerned City/Grandhalya Samastha separately. Currently in e-Suvidha system the components of property tax (Basic Property tax, Education tax, Library Cess & Unauthorized Penality) have been segregated in the table columns of the data-base, accordingly payment details are stored in e-Suvidha data-base into four respective tax components in the receipt table. This e-Seva application can directly access the receipts of e-Suvidha data-base to find out the cumulative amount of Library Cess collected on a periodical basis. If in any case the break up of library cess is not available, it shall be calculated @80% of the property tax by the e-seva center.
 - (ii) The payment of Library Cess to the concerned City/Zilla Grandhalaya Samastha by the e-Seva Centre shall be made by way of Cheque in the name of Secretary, City/Grandhalay Samastha without delay.
 - (iii) Similar procedure may be followed by AP Online Centres in future after entering into MOU with the concerned parties.
 - (iv) In cases where Property Tax is collected by other means like through Banks or Bill Collectors, etc., the Library Cess shall be bifurcated and the amount shall be remitted without delay to the concerned City/Zilla Grandhalaya Samastha by the respective Local Body.
- 6. Government further direct that the e-Seva Centers/AP Online Centres shall not charge any fees / service tax for collection of Library Cess from the public and its transfer to the concerned City/ Zilla Grandhalaya Samastha.

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7. The Commissioner, Greater Hyderabad Municipal Corporation, Hyderabad, Commissioner / Director, Municipal Administration and

Director e-Seva shall issue necessary instructions to Zonal Commission the Municipal Corporations / Councils and e-Seva Centres respectively.

- 8. The Commissioner, Greater Hyderabad Municipal Corporation, Commissioner / Director Municipal Administration, Director Public Libraries and District Collectors shall ensure that the procedure prescribed in para 4 is followed in letter and spirit.
- 9. This order is issued with the concurrence of Finance Department vide U.O.No.29688/370/A1/Exp.M&F/08, Dt.17.12.2008 and MA & UD

To
MA & UD Department.
IT&C Department.
The Director of Public Libraries.
All District Collectors in the State.
All the Jt. Collectors in the State.
Copy to:
PR & RD Department.
Finance & (W&P) Department.
The Accountant General, AP, Hyderabad.
The Director, State Audit, Hyderabad.
The PS to CS.
The PS to M (SSA).
The PS to Secretary (PE & SSA).
SF/Sc.